



STATE OF INDIANA

Michael R. Pence
Governor

STATE BUDGET AGENCY

212 State House
Indianapolis, Indiana 46204-2796
317-232-5610

Brian E. Bailey
Director

To: County Auditors

From: Eric Bussis, Assistant Director
State Budget Agency, Tax and Revenue Division

Date: September 30, 2014

Subject: Local income tax certifications for calendar year 2015

The State Budget Agency has issued the 2015 certified distributions of local income taxes. The certifications can be accessed using the link below.

[SBA: Local Income Tax Data](#)

As required by IC 6-3.5-1.1-9(b), IC 6-3.5-6-17(b), and IC 6-3.5-7-11(b), by October 1 the Budget Agency has certified to the county auditor an updated certification, after the initial estimates were certified August 1. Please note that each county's certified distribution changed slightly in the final certification of processed collections. As the Department of Revenue identified further fraudulent income tax returns, there were revisions to the processed collection amounts certified by the Department of Revenue.

The State Budget Agency has prepared the distribution amounts based on the best information available regarding local income tax rates at this time. Under IC 6-3.5-1.1, IC 6-3.5-6, or IC 6-3.5-7, local income tax rates may be changed any time before November 1 of a year. As a result, counties have not yet certified to the Indiana Department of Revenue the local income tax rates that will be in effect on January 1, 2015. Any rate changes that occurred and/or were communicated to the State Budget Agency after September 30, 2014 will alter the amounts presented here.

Updated County Informational Reports and Trust Balance History Reports can be found by using the following links:

[SBA: County Informational Reports](#)

[SBA: Trust Balance History Reports](#)

Local officials can assist the State Budget Agency in finalizing the estimate of CY2015 certified distribution amounts by verifying the accuracy of the rate information presented here and notifying the State Budget Agency of any rate changes that will take effect or are anticipated to take effect. Please note that SEA 544 - 2013 requires that ordinances adopting rate changes be submitted to the State electronically in a format prescribed by the State Budget Agency. Gateway is the prescribed method for submitting rate change ordinances to the State.

Communications with the State Budget Agency regarding local income taxes should be directed to Eric Bussis at (317) 232-3471 or ebussis@sba.in.gov.